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Connecticut, New Jersey, Vermont, West Virginia, and California, and then presents her conclusions. The chapters relating to the experience of the several states contain brief reviews of the growth of expenditures, the development of special taxes, and reform in tax administration in each case, for separation is merely one of the devices resulting from the efforts to solve tax problems. Separation has resulted in an improved administration of taxes employed by the state, but it has in some cases retarded a greatly needed centralized administration of the general property tax; it has brought about a more just taxation of certain forms of property and corporations, but it has not been accompanied by any noteworthy improvement in the assessment of property for the levy of local taxes; it has made local option in taxation possible, but that doubtful expedient has not made headway; it has not seriously inconvenienced the local governments in securing needed revenues, but most of the states have returned to the taxation of "general property" for state purposes because of the need for additional and elastic revenues. The estimate placed by the author upon the separation of sources is indicated by the closing paragraph, which runs as follows:

There are no advantages to be derived from complete separation which cannot be derived in other ways, and there is little likelihood that it will become a permanent feature of any state's system; but as a transitional stage in the movement from the general property tax widely applied to classification for taxation it will doubtless play an important part. In the states where it has been introduced thus far it has been a mark of progress.

Shortcomings in the selection and interpretation of data as well as in exposition make *The Separation of State and Local Revenues in the United States* a mediocre doctoral dissertation.

The Financial Administration of Great Britain. By WILLIAM F. WILLOUGHBY, WESTEL W. WILLOUGHBY, and SAMUEL McCUNE LINDSAY. Introduction by A. LAWRENCE LOWELL. New York: D. Appleton & Co., 1917. Pp. 362. \$2.75 net.

The Budget. By RENÉ STOURM. A translation from the seventh edition of *Le Budget*, Paris, 1913. THADDEUS PLAZINSKI, translator; WALTER FLAVIUS MACCALEB, editor; Introduction by CHARLES A. BEARD. New York: D. Appleton & Co., 1917. Pp. 619. \$3.75 net.

These volumes are the first of a series published for the Institute for Government Research. This is "an institution of citizens co-operating with public officials in the scientific study of business methods with a view to promoting efficiency in government and advancing the science of administration. The program of action which the Institute has taken to itself is that of seeking to bring into existence information and materials which will prove of value, both in forming public opinion and in assisting all officials, and particularly those of our national government, charged with the administration of